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5 ATTORNEY FOR HIRDAY SINGH  
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9 BEFORE THE CALIFORNIA WATER QUALITY CONTROL BOARD  
10 CENTRAL VALLEY REGION

11 In the Matter of:  
12 Singh Farms, LLC  
13

ACLC No. R5-2016-0548  
DECLARATION OF HIRDAY SINGH AND  
PRAYER FOR RELIEF

14 I, Hirday Singh, hereby declare as follows:  
15

16 1. I am the manager of Singh Farms, LLC.

17 2. The matters set forth herein are based on my personal knowledge and my  
18 investigation into the issues raised by the Board. It is important to remember that the responsible  
19 employee is deceased, and no longer available to answer questions. Therefore, much of the  
20 information is stated on information and belief, as to which matters I believe them to be true. If  
21 called and sworn as a witness, I am competent to testify to the truth of the within matters and would  
22 so testify.

23 3. My declaration is offered in order to comply with the Central Valley Regional Water  
24 Quality Control Board's (the "Water Board") orders and to pray for relief.

25 4. By way of background, Singh Farms, LLC ("Singh Farms") consists of 593 acres of  
26 various crops in Madera County, CA. Since Singh Farms began, I have focused my efforts on  
27 making the farm as productive as possible by paying attention to the practical aspects of growing  
28

1 almonds. I am a simple farmer who focuses my time and energy on my land and crops, while  
2 trusting my employees to handle the administrative aspects of Singh Farms.

3 5. Singh Farms employed Mary Jane Baldrice ("Mary Jane") to work as an office  
4 manager on or about May 1, 2013. Since then, Mary Jane worked approximately 4 hours per day, 5  
5 days per week until her passing on June 15, 2016. A W-2 is attached hereto as Exhibit A as proof of  
6 her employment at Singh Farms.

7 6. Mary Jane's responsibilities included handling accounting, processing payroll, and  
8 facilitating the various administrative issues and correspondences associated with Singh Farms. Part  
9 of Mary Jane's duties as an office manager was to ensure compliance with legal and environmental  
10 rules and procedures. Accordingly, Mary Jane assisted me with the submission of the East San  
11 Joaquin Water Coalition application, which is submitted as the Prosecution Team's Exhibit 2.

12 7. Mary Jane proved to be proficient in her role as the office manager in her first several  
13 years at Singh Farms. I forwarded all mail correspondence directly to her and depended on her to  
14 review and analyze incoming mail, then to take necessary steps to keep me informed with such  
15 correspondence.

16 8. On or about December 15, 2015, Mary Jane revealed that she was not feeling well  
17 because she was having stomach pain. She assured me that, despite her condition, she was able to  
18 continue to competently handle her work responsibilities.

19 9. On or about May 15, 2016, Mary Jane revealed that she had cancer in her uterus. She  
20 did not disclose additional details of her condition, except that she made it clear that she expected to  
21 get better. Mary Jane asked me to trust her through this process to complete her work. She stated  
22 that she may fall behind on her work, but she would be certain to catch up before Singh Farms would  
23 incur any penalties. Further, she asked that I abstain from hiring additional staff to assist her for fear  
24 that she might be replaced. Per her request, Mary Jane was trusted to handle her responsibilities  
25 despite her worsening medical condition.

26 10. It is unknown to me when Mary Jane became specifically aware of her cancer.  
27  
28



1           11.     Mary Jane passed away on June 15, 2016 after four days in a Fresno hospital. A copy  
2 of her obituary is attached hereto as Exhibit B as proof of her passing. At the time she passed I was  
3 unaware of any past or impending deadlines concerning unaddressed issues at Singh Farms.

4           12.     Shortly after Mary Jane passed I discovered the massive amounts of catch up work to  
5 be done at the office of Singh Farms. My accountant, Bill Gisvold, along with his assistant, Sakia  
6 Hanselaar Choudry, and my own daughter, Navreen Thandi (collectively "Office Help") assisted me  
7 with the piles of office work to be done.

8           13.     I, along with the Office Help, understood that there was much work to be done, and a  
9 very limited margin for error. With this in mind, the Office Help initially worked on clearing the  
10 piles of paperwork that accumulated on Mary Jane's desk with an emphasis on sorting and paying  
11 the financial issues only, as these issues seemed to be the most pressing. Soon the financial issues  
12 started to become sorted properly. Eventually, as the muddled picture of Mary Jane's workings  
13 became more clear, we discovered that Mary Jane had not completed much of the work that was  
14 supposed to already have been done, such as quarterly tax returns, tax deposits, worker's comp  
15 reports, etc. At this time we also found the paperwork from East San Joaquin Water Coalition and  
16 Water Board all piled up together (the "Compliance Requirements").

17           14.     After reviewing the Compliance Requirements, I realized the seriousness of the water  
18 quality compliance rules. I read through it in order to gain a proper understanding of the situation to  
19 the best of my ability, then immediately reached out to Steve Renna for help. Steve Renna is a  
20 representative of Crop Production Services, Inc. that I do business with.

21           15.     I reached out to the East San Joaquin Water Coalition and, in an effort to bring Singh  
22 Farms into compliance, turned in a Farm Evaluation for 2014 and 2015 soon thereafter on or about  
23 June 21, 2016.

24           16.     Not having a sufficient understanding of what to expect, I reached out to Brett  
25 Stevens who is an agent of the Water Board. Brett Stevens told me that the Water Board had  
26 received the paperwork that I had sent, but that it has been submitted too late, and that the Water  
27 Board had already started the penalty proceedings.

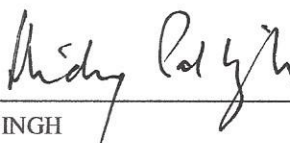
1           17.     I am now personally involved with all matters relating to the Water Board. Going  
2 forward I will strive to the best of my ability to ensure that all compliance issues are duly handled.

3           18.     Please understand that, as the Manager of Singh Farms, I made difficult judgments to  
4 respect and support Mary Jane, while inadvertently leaving Singh Farms at risk. I realize now,  
5 though Mary Jane assured me she could work competently while she was ill, that trusting her to  
6 work in her condition was not in the best interest of Singh Farms considering this current issue. In  
7 navigating this course of events, know that I did the best I could considering my time, resources, and  
8 abilities.

9           19.     Because of the facts stated herein, and because of the severe impending penalty for  
10 which this declaration is made, I pray that the Water Board offer relief in the form of removing said  
11 penalty entirely. In the event that the penalty cannot be removed entirely, I pray that the Water  
12 Board would significantly reduce the amount.

13           20.     I declare under penalty of perjury under the laws of the State of California that the  
14 foregoing is true and correct.

15  
16  
17 DATED: OCTOBER 25, 2016

  
HIRDAY SINGH

# **EXHIBIT A**

<b>a</b> Employee's SSN 535-27-6324		<b>b</b> Employer identification number (EIN) 77-0358499		OMB No. 1545-0008		
<b>c</b> Employer's name, address, and ZIP code SINGH FARMS  SINGH FARMS 25810 AVENUE 11 MADERA CA 93637		<b>1</b> Wgs, tips, other compn 9693.91	<b>2</b> Fed inc tax withheld 123.00	<b>3</b> Social security wages 9693.91	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2015</b>  <b>Copy B To Be Filed with Employee's FEDERAL Tax Return</b> This information is being furnished to the Internal Revenue Service.	
		<b>4</b> SS tax withheld 601.02	<b>5</b> Medicare wages & tips 9693.91	<b>6</b> Medicare tax withheld 140.56		
		<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b>		
<b>d</b> Control number		<b>10</b> Depdnt care benefits	<b>11</b> Nonqualified plans	<b>12a</b>		
<b>e</b> Employee's name, address, and ZIP code Suff.  MARY J BALDRICA 12329 ROAD 26 MADERA CA 93637		<b>13</b> Statutory employee. <input type="checkbox"/>	<b>14</b> Other CA-SDI 87.25	<b>12b</b>		
		Retirement plan . . <input type="checkbox"/>		<b>12c</b>		
		Third-party sick pay. <input type="checkbox"/>		<b>12d</b>		
<b>15</b> State CA	Employer's state ID number 515-2807-3	<b>16</b> State wages, tips, etc 9693.91	<b>17</b> State income tax 2.21	<b>18</b> Local wages, tips, etc	<b>19</b> Local income tax	<b>20</b> Locality name

QBMW2B2C 11/03/15 FW2

Department of the Treasury — IRS

<b>a</b> Employee's SSN 535-27-6324		<b>b</b> Employer identification number (EIN) 77-0358499		OMB No. 1545-0008		
<b>c</b> Employer's name, address, and ZIP code SINGH FARMS  SINGH FARMS 25810 AVENUE 11 MADERA CA 93637		<b>1</b> Wgs, tips, other compn 9693.91	<b>2</b> Fed inc tax withheld 123.00	<b>3</b> Social security wages 9693.91	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2015</b>  <b>Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.</b>	
		<b>4</b> SS tax withheld 601.02	<b>5</b> Medicare wages & tips 9693.91	<b>6</b> Medicare tax withheld 140.56		
		<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b>		
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<b>c</b> Employer's name, address, and ZIP code SINGH FARMS  SINGH FARMS 25810 AVENUE 11 MADERA CA 93637		This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.				
		<b>1</b> Wgs, tips, other compn 9693.91	<b>2</b> Fed inc tax withheld 123.00	<b>3</b> Social security wages 9693.91	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2015</b>  <b>Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)</b>	
		<b>4</b> SS tax withheld 601.02	<b>5</b> Medicare wages & tips 9693.91	<b>6</b> Medicare tax withheld 140.56		
<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b>				
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# **EXHIBIT B**



## Exhibit B



http://jaychapel.com/tribute/details/4052/Mary-Baldrice/obituary.html

Obituary of Mary Baldrice | ...

File View Favorites Tools Help

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*In Memory of*  
Mary Jane "MJ" Baldrice  
1962 - 2016

Add Photo  
Light Candle  
Add Condolence

**Obituary**

Condolences

Service Information

Memorial Video

Candles

Symbolic Gestures

Photos

Share / Subscribe to this tribute

f t e


**Obituary of Mary Baldrice**


Mary Jane "MJ." Baldrice, age 53, a native of Madera, CA, former resident of New Mexico passed away Wednesday, June 15, 2016 at a Fresno hospital. She worked as a bookkeeper and accountant for the family ranch and served as treasurer for St. Joachim School.

M.J. was preceded in death by her husband Brian Baldrice in 2007.


She is survived by her mother, Claudia Steinauer of Las Cruces, NM and father, Ralph Steinauer of Riverside, CA, her daughter, Morgan Baldrice of Madera, CA, 2 brothers, David Steinauer and his wife Brenda and Robert Steinauer both of New Mexico. Her sister-in-law, Shawna Hildebrand of Madera, CA and numerous nieces and nephews.

Visitation will be on Friday, June 17, 2016 from 4:00 pm to 8:00 pm at Jay Chapel in Madera. Memorial services will be Saturday, June 18, 2016 at 1:00 pm at Jay Chapel.





Order A Memorial DVD



jaychapel.com/tribute/details/4052/Mary-Baldrice/memorial-video.html#content-start